

# Taxation statistics 2009–10

## Company tax

### Detailed tables index

	Item	Label	Table 1	Table 2 A-E	Table 3	Table 4 A-E	Table 5 A-D	Table 6	Table 7 A-E
Number of Companies			X	X	X	X	X	X	X
<b>Information statement - Income</b>									
Gross payments where ABN not quoted	6	A						X	
Gross payments subject to foreign resident withholding	6	B						X	
Other sales of goods & services	6	C		A		A	X	X	A
Gross distribution from partnerships	6	D		A		A		X	A
Gross distribution from trusts	6	E		A		A		X	A
Forestry managed investment scheme income	6	X							
Gross interest	6	F		A		A		X	A
Gross rent	6	G		A		A		X	A
Gross dividends	6	H		A		A		X	A
Fringe benefit employee contributions	6	I		A		A		X	A
Assessable government industry payments	6	Q		A		A		X	A
Unrealised gains on revaluation of assets to fair value	6	J						X	
TOFA (taxation of financial arrangements) income from financial arrangements	6	K						X	
Other gross income	6	R		A		A		X	A
Total income	6	S	X	A	X	A		X	A
<b>Information statement - Expenses</b>									
Foreign resident withholding expenses	6	B						X	
Cost of sales	6	A		B		B		X	B
Contractor/subcontractor & commission expenses	6	C		B		B		X	B
Employee superannuation	6	D		B		B		X	B
Bad debts	6	E		B		B		X	B
Lease expenses within Australia	6	F		B		B		X	B
Lease expenses overseas	6	I						X	
Total lease expenses	6	F,I						X	
Rent expenses	6	H		B		B		X	B
Interest expenses within Australia	6	V		B		B	X	X	B
Interest expenses overseas	6	J					X	X	
Royalty expenses within Australia	6	W						X	
Royalty expenses overseas	6	U						X	
Depreciation expenses	6	X		B		B		X	B
Motor vehicle expenses	6	Y		B		B		X	B
Repairs & maintenance	6	Z		B		B		X	B
Unrealised losses on revaluation of assets to fair value	6	G						X	
TOFA expenses from financial arrangements	6	L						X	
Other expenses	6	S		B		B		X	B
Total expenses	6	Q		B	X	B		X	B
Total profit or loss	6	T		B	X	B			B

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	Item	Label	Table 8	Table 9	Table 10	Table 11	Table 12
Number of Companies			X	X			
<b>Information statement - Income</b>							
Gross payments where ABN not quoted	6	A		X			
Gross payments subject to foreign resident withholding	6	B		X			
Other sales of goods & services	6	C					
Gross distribution from partnerships	6	D					
Gross distribution from trusts	6	E					
Forestry managed investment scheme income	6	X		X			
Gross interest	6	F					
Gross rent	6	G					
Gross dividends	6	H					
Fringe benefit employee contributions	6	I					
Assessable government industry payments	6	Q					
Unrealised gains on revaluation of assets to fair value	6	J		X			
TOFA (taxation of financial arrangements) income from financial arrangements	6	K					
Other gross income	6	R					
Total income	6	S	X				
<b>Information statement - Expenses</b>							
Foreign resident withholding expenses	6	B		X			
Cost of sales	6	A					
Contractor/subcontractor & commission expenses	6	C					
Employee superannuation	6	D					
Bad debts	6	E					
Lease expenses within Australia	6	F					
Lease expenses overseas	6	I		X			
Total lease expenses	6	F,I					
Rent expenses	6	H					
Interest expenses within Australia	6	V					
Interest expenses overseas	6	J		X			
Royalty expenses within Australia	6	W		X			
Royalty expenses overseas	6	U		X			
Depreciation expenses	6	X					
Motor vehicle expenses	6	Y					
Repairs & maintenance	6	Z					
Unrealised losses on revaluation of assets to fair value	6	G		X			
TOFA expenses from financial arrangements	6	L					
Other expenses	6	S					
Total expenses	6	Q					
Total profit or loss	6	T					

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	Item	Label	Table 1	Table 2 A-E	Table 3	Table 4 A-E	Table 5 A-D	Table 6	Table 7 A-E
<b>Reconciliation to taxable income or loss</b>									
Net capital gain	7	A	X	C		C		X	C
Non-deductible exempt income expenditure	7	U						X	
Franking credits	7	J		C		C		X	C
Australian franking credits from a New Zealand company	7	C						X	
TOFA income from financial arrangements not included elsewhere	7	E						X	
Other assessable income	7	B		C		C		X	C
Non-deductible expenses	7	W		C		C		X	C
R&D accounting expenditure claimed under R&D concession	7	D						X	
Section 46FA deduction for flow-on dividends	7	C						X	
Deduction for decline in value of depreciating assets	7	F		C		C		X	C
Small business and general business tax break	7	G				C		X	
Forestry managed investment scheme deduction	7	U						X	
Immediate deduction for capital expenditure	7	E						X	
Deduction for project pool	7	H						X	
Capital works deductions	7	I		C		C		X	C
Section 40-880 deduction	7	Z						X	
Australian owned R&D tax concession (not including item 7 label M)	7	L						X	
Foreign owned R&D tax concession (not including item 7 label K)	7	J						X	
Australian owned R&D - extra incremental 50% deduction	7	M						X	
Foreign owned R&D - extra incremental 75% deduction	7	K						X	
Landcare operations and deduction for decline in value of water facility (formerly land degradation expense)	7	N						X	
Environmental protection expenses	7	O						X	
Offshore banking unit adjustment	7	P						X	
Exempt income	7	V						X	
Other income not included in assessable income	7	Q		C		C		X	C
TOFA deductions from financial arrangements not included elsewhere	7	W						X	
Other deductible expenses	7	X		C		C		X	C
Tax losses deducted	7	R		C		C		X	C
Tax losses transferred in	7	S						X	
Election to take R&D tax offset	7	Y							
Taxable income or loss	7	T		C		C			C
<b>Financial and other information</b>									
Opening stock	8	A		D		D		X	D
Purchases & other costs	8	S		D		D		X	D
Closing stock	8	B		D		D		X	D
Trade debtors	8	C		D		D		X	D
Current assets	8	D		D		D		X	D
Total assets	8	E		D		D		X	D
Trade creditors	8	F		D		D		X	D
Current liabilities	8	G		D		D		X	D
Total liabilities	8	H		D		D		X	D
Total liabilities excluding non-membership period returns							X		

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	Item	Label	Table 8	Table 9	Table 10	Table 11	Table 12
<b>Reconciliation to taxable income or loss</b>							
Net capital gain	7	A					
Non-deductible exempt income expenditure	7	U		X			
Franking credits	7	J					
Australian franking credits from a New Zealand company	7	C		X			
TOFA income from financial arrangements not included elsewhere	7	E					
Other assessable income	7	B					
Non-deductible expenses	7	W					
R&D accounting expenditure claimed under R&D concession	7	D		X			
Section 46FA deduction for flow-on dividends	7	C		X			
Deduction for decline in value of depreciating assets	7	F					
Small business and general business tax break	7	G					
Forestry managed investment scheme deduction	7	U		X			
Immediate deduction for capital expenditure	7	E		X			
Deduction for project pool	7	H		X			
Capital works deductions	7	I					
Section 40-880 deduction	7	Z		X			
Australian owned R&D tax concession (not including item 7 label M)	7	L		X			
Foreign owned R&D tax concession (not including item 7 label K)	7	J		X			
Australian owned R&D - extra incremental 50% deduction	7	M		X			
Foreign owned R&D - extra incremental 75% deduction	7	K		X			
Landcare operations and deduction for decline in value of water facility (formerly land degradation expense)	7	N		X			
Environmental protection expenses	7	O					
Offshore banking unit adjustment	7	P		X			
Exempt income	7	V		X			
Other income not included in assessable income	7	Q					
TOFA deductions from financial arrangements not included elsewhere	7	W					
Other deductible expenses	7	X					
Tax losses deducted	7	R					
Tax losses transferred in	7	S		X			
Election to take R&D tax offset	7	Y		X			
Taxable income or loss	7	T					
<b>Financial and other information</b>							
Opening stock	8	A			X		
Purchases & other costs	8	S			X		
Closing stock	8	B			X		
Trade debtors	8	C			X		
Current assets	8	D			X		
Total assets	8	E			X		
Trade creditors	8	F			X		
Current liabilities	8	G			X		
Total liabilities	8	H			X		
Total liabilities excluding non-membership period returns							

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### Detailed tables index

	Item	Label	Table 1	Table 2 A-E	Table 3	Table 4 A-E	Table 5 A-D	Table 6	Table 7 A-E
Total debt	8	J		D		D		X	D
Commercial debt forgiveness	8	K						X	
Shareholders' funds	8	R		D		D		X	D
Shareholders' funds excluding non-membership period returns							X		
Shareholders' funds for non-membership period returns							X		
Dividends franked	8	J		D		D		X	D
Dividends unfranked	8	K						X	
Class C franking account balance	8	M						X	
Total dividends								X	
Franking account balance	8	M		D		D		X	D
Balance of conduit foreign income	8	F						X	
Conduit foreign income distributed during income year	8	G						X	
Excess franking offsets (previously excess franking rebate)	8	H						X	
Balance of unfranked non-portfolio dividend account at year end	8	L						X	
Loans to shareholders & associates	8	N		D		D		X	D
Intangible depreciating assets first deducted	8	Z						X	
Other depreciating assets first deducted	8	A		D		D		X	D
Termination value of intangible depreciating assets	8	P						X	
Termination value of other depreciating assets	8	E		D		D		X	D
Total salary & wage expenses	8	D		D		D		X	D
Payments to associated persons	8	Q		D		D		X	D
Net foreign income	8	R		D		D		X	D
Tax spared foreign tax credits	8	S						X	
AFI - Listed country	8	B						X	
AFI - Section 404 country	8	C						X	
AFI - Unlisted country	8	U						X	
AFI - Transferor trust	8	V						X	
AFI - FIF income	8	W						X	
AFI - FLP income	8	X						X	
Section 128F exempt interest paid	8	O						X	
Interest to financial institution exempt from withholding DTA	8	I						X	
TOFA transitional balancing adjustment	8	R						X	
TOFA gains from unrealised movements in value of financial arrangements	8	S						X	
<b>Additional information</b>									
STS Depreciation deduction - Low cost assets (less than \$1000)	10	A		E		E		X	E
STS Depreciation deduction - General pool assets (less than 25 years)	10	B		E		E		X	E
STS Depreciation deduction - Long-life pool assets (more than 25 years)	10	C						X	
Small business entity aggregate turnover	11	D						X	
Net small business entity income	11	E						X	
Entrepreneurs' tax offset	11	F						X	
National rental affordability scheme (tax offset entitlement)	12	J						X	
Tax losses carried forward	13	U		E		E		X	E
Net capital losses carried forward	13	V		E		E		X	E

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### Detailed tables index

	Item	Label	Table 8	Table 9	Table 10	Table 11	Table 12
Total debt	8	J			X		
Commercial debt forgiveness	8	K		X	X		
Shareholders' funds	8	R			X		
Shareholders' funds excluding non-membership period returns							
Shareholders' funds for non-membership period returns							
Dividends franked	8	J			X		
Dividends unfranked	8	K		X	X		
Class C franking account balance	8	M					
Total dividends							
Franking account balance	8	M			X		
Balance of conduit foreign income	8	F					
Conduit foreign income distributed during income year	8	G					
Excess franking offsets (previously excess franking rebate)	8	H		X	X		
Balance of unfranked non-portfolio dividend account at year end	8	L		X	X		
Loans to shareholders & associates	8	N			X		
Intangible depreciating assets first deducted	8	Z		X	X		
Other depreciating assets first deducted	8	A			X		
Termination value of intangible depreciating assets	8	P		X	X		
Termination value of other depreciating assets	8	E			X		
Total salary & wage expenses	8	D			X		
Payments to associated persons	8	Q			X		
Net foreign income	8	R			X		
Tax spared foreign tax credits	8	S		X	X		
AFI - Listed country	8	B		X	X		
AFI - Section 404 country	8	C		X	X		
AFI - Unlisted country	8	U		X	X		
AFI - Transferor trust	8	V			X		
AFI - FIF income	8	W		X	X		
AFI - FLP income	8	X			X		
Section 128F exempt interest paid	8	O		X	X		
Interest to financial institution exempt from withholding DTA	8	I			X		
TOFA transitional balancing adjustment	8	R					
TOFA gains from unrealised movements in value of financial arrangements	8	S					
<b>Additional information</b>							
STS Depreciation deduction - Low cost assets (less than \$1000)	10	A					
STS Depreciation deduction - General pool assets (less than 25 years)	10	B					
STS Depreciation deduction - Long-life pool assets (more than 25 years)	10	C		X			
Small business entity aggregate turnover	11	D					
Net small business entity income	11	E					
Entrepreneurs' tax offset	11	F					
National rental affordability scheme (tax offset entitlement)	12	J					
Tax losses carried forward	13	U					
Net capital losses carried forward	13	V					

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### Detailed tables index

	Item	Label	Table 1	Table 2 A-E	Table 3	Table 4 A-E	Table 5 A-D	Table 6	Table 7 A-E
<b>Calculation statement</b>									
Taxable or net income	Calc S <sup>2</sup>	A	X	E	X	E		X	E
Gross tax	Calc S	B		E		E		X	E
Rebates/tax offsets	Calc S	C						X	
Tax assessed	Calc S							X	
Foreign tax credits	Calc S	D		E		E		X	E
Franking deficit tax offset	Calc S	E						X	
Non-refundable tax offsets & credits	Calc S	G	X	E		E		X	E
Net tax <sup>1</sup>	Calc S		X	E	X	E	X	X	E
S102AAM interest	Calc S	H						X	
PAYG instalments raised (previously known as Instalments paid)	Calc S	T		E		E		X	E
Credit for interest on early payments	Calc S	V						X	
Credit for tax withheld - foreign resident withholding	Calc S	I						X	
Credit for tax withheld where ABN not quoted	Calc S	W						X	
Tax withheld from interest/investments	Calc S	Y		E		E		X	E
R&D tax offset	Calc S	U						X	
Other refundable credits	Calc S	Z		E		E		X	E
Total refundable tax offsets & credits (previously known as Refundable tax offsets & credits)	Calc S	R	X	E		E		X	E
Total amount of tax payable/refundable	Calc S	S		E		E		X	E
<b>Other reported items</b>									
EBIT	Calc						X		
Return on assets	Calc						X		
Net profit margin	Calc						X		
Gearing	Calc						X		
Interest cover	Calc						X		
Tax to profit	Calc						A,B		
Total assets for non-membership period returns							X		
Total assets excluding non-membership period returns							X		
Total liabilities for non-membership period returns							X		
Total current year capital gains	CGT <sup>3</sup>							X	
Current year capital losses applied	CGT							X	
Prior year net capital losses applied	CGT							X	
Capital losses transferred in applied	CGT							X	
Tax losses transferred out	LOSS <sup>4</sup>							X	
Net capital losses transferred out	LOSS							X	
<b>Selected old return items reported in the multi-year table</b>									
Gross prescribed payments system (PPS) income								X	
Gross reportable payments system (RPS) income								X	
Extraordinary revenue or expenses								X	
Depreciation deducted								X	
Drought investment allowance								X	
Development allowance								X	
Research & development non-syndicated								X	

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	Item	Label	Table 8	Table 9	Table 10	Table 11	Table 12
<b>Calculation statement</b>							
Taxable or net income	Calc S <sup>2</sup>	A	X				
Gross tax	Calc S	B					
Rebates/tax offsets	Calc S	C					
Tax assessed	Calc S						
Foreign tax credits	Calc S	D					
Franking deficit tax offset	Calc S	E		X			
Non-refundable tax offsets & credits	Calc S	G					
Net tax <sup>1</sup>	Calc S		X				
S102AAM interest	Calc S	H					
PAYG instalments raised (previously known as Instalments paid)	Calc S	T					
Credit for interest on early payments	Calc S	V		X			
Credit for tax withheld - foreign resident withholding	Calc S	I		X			
Credit for tax withheld where ABN not quoted	Calc S	W		X			
Tax withheld from interest/investments	Calc S	Y					
R&D tax offset	Calc S	U		X			
Other refundable credits	Calc S	Z					
Total refundable tax offsets & credits (previously known as Refundable tax offsets & credits)	Calc S	R					
Total amount of tax payable/refundable	Calc S	S					
<b>Other reported items</b>							
EBIT	Calc						
Return on assets	Calc						
Net profit margin	Calc						
Gearing	Calc						
Interest cover	Calc						
Tax to profit	Calc						
Total assets for non-membership period returns							
Total assets excluding non-membership period returns							
Total liabilities for non-membership period returns							
Total current year capital gains	CGT <sup>3</sup>						
Current year capital losses applied	CGT						
Prior year net capital losses applied	CGT						
Capital losses transferred in applied	CGT						
Tax losses transferred out	LOSS <sup>4</sup>						
Net capital losses transferred out	LOSS						
<b>Selected old return items reported in the multi-year table</b>							
Gross prescribed payments system (PPS) income							
Gross reportable payments system (RPS) income							
Extraordinary revenue or expenses							
Depreciation deducted							
Drought investment allowance							
Development allowance							
Research & development non-syndicated							



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#### Detailed tables index

	Item	Label	Table 1	Table 2 A-E	Table 3	Table 4 A-E	Table 5 A-D	Table 6	Table 7 A-E
Research & development syndicated								X	
Class A franking account balance								X	
Depreciable assets sold								X	
Foreign exchange gains or losses of a capital nature								X	
Deficit deferral tax offset								X	
PPS credit								X	
RPS credit								X	
<b>Lodgments</b>									
Paper Return Lodgment									
Electronic Return Lodgment									
<b>Petroleum Resource Rent Tax Return Forms</b>									
Number of PRRT returns	PRRT <sup>5</sup>								
Assessable receipts	PRRT								
Expenditure-Class 2 General	PRRT								
Expenditure-Class 2 Exploration	PRRT								
Expenditure-Other	PRRT								
Transferred expenditure-Section 45A	PRRT								
Transferred expenditure-Section 45B	PRRT								
Taxable profit	PRRT								
Carry forward expenditure	PRRT								
PRRT tax paid on taxable profit	PRRT								

\* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as per the 2010 company income tax return

1. Please refer to the 'Company net tax' section in the 'Company tax' chapter of Taxation statistics 2009–10.
2. Calculation Statement page 8 of Company tax return
3. Refers to calculations from the capital gains tax schedule
4. Refers to calculations from the loss schedule
5. Refers to items reported in the petroleum resource rent tax return

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	Item	Label	Table 8	Table 9	Table 10	Table 11	Table 12
Research & development syndicated							
Class A franking account balance							
Depreciable assets sold							
Foreign exchange gains or losses of a capital nature							
Deficit deferral tax offset							
PPS credit							
RPS credit							
<b>Lodgments</b>							
Paper Return Lodgment							X
Electronic Return Lodgment							X
<b>Petroleum Resource Rent Tax Return Forms</b>							
Number of PRRT returns	PRRT <sup>5</sup>					X	
Assessable receipts	PRRT					X	
Expenditure-Class 2 General	PRRT					X	
Expenditure-Class 2 Exploration	PRRT					X	
Expenditure-Other	PRRT					X	
Transferred expenditure-Section 45A	PRRT					X	
Transferred expenditure-Section 45B	PRRT					X	
Taxable profit	PRRT					X	
Carry forward expenditure	PRRT					X	
PRRT tax paid on taxable profit	PRRT					X	

\* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as p

1. Please refer to the 'Company net tax' section in the 'Company tax' chapter of Taxation stat
2. Calculation Statement page 8 of Company tax return
3. Refers to calculations from the capital gains tax schedule
4. Refers to calculations from the loss schedule
5. Refers to items reported in the petroleum resource rent tax return